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SERIES I No. 52



OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

NOTE

There are two Extraordinary issues to Official Gazette, Series I No. 51 dated 22-3-2019, as namely:-

(1) Extraordinary dated 25-3-2019 from pages 3247 to 3248, Notification No. 5-5-2018-Fin (DMU) from Department of Finance (Debt Management Division) regarding the Market Borrowing Programme.

(2) Extraordinary (No. 2) dated 26-3-2019 from pages 3249 to 3458 Notification No. 8-4-2013/ELEC/2442 from Department of Elections (Office of the Chief Electoral Officer) regarding specifying the names of recognised National and State Parties, registered unregistered Parties & list of free symbols.

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GOVERNMENT OF GOA

Department of Civil Supplies & Consumer Affairs

Notification

DCS/S/Ker/PF/2018-19/475

In pursuance of clause 3 read with sub-clause (d)(i) of clause 2 of Kerosene Fixation of Ceiling Price Order (1993), the Government of Goa hereby directs that maximum wholesale

& retail price for domestic purpose of Superior Kerosene Oil stands revised as under with effect from 16-3-2019. This Notification supersedes earlier Notification No. DCS/S/KER/PF/2018-19/431 dated 19-2-2019.

Sr. No.	Taluka	Wholesale Price	Wholesale Price	Retail Price	Retail Price
		per kilo litre including GST & Green Cess	per kilo litre including GST & Green Cess	per litre including GST & Green Cess	per litre including GST & Green Cess
1	2	3	4	5	6
1.	Tiswadi	Rs. 30248.02	Rs. 31014.56	Rs. 32.50	Rs. 33.00
	Chorao	Rs. 30279.52	Rs. 31046.06	Rs. 32.50	Rs. 33.00
	Diwar	Rs. 30279.52	Rs. 31046.06	Rs. 32.50	Rs. 33.00
2.	Salcete	Rs. 29755.65	Rs. 30522.19	Rs. 32.00	Rs. 32.50
3.	Bardez	Rs. 30403.50	Rs. 31170.04	Rs. 32.75	Rs. 33.25
	Corjuvem	Rs. 30403.50	Rs. 31170.04	Rs. 32.75	Rs. 33.25
4.	Mormugao	Rs. 29567.77	Rs. 30334.32	Rs. 31.75	Rs. 32.25
5.	Ponda	Rs. 29859.31	Rs. 30625.85	Rs. 32.00	Rs. 32.50
6.	Quepem	Rs. 30008.31	Rs. 30774.86	Rs. 32.25	Rs. 32.75
7.	Bicholim	Rs. 30416.46	Rs. 31183.00	Rs. 32.75	Rs. 33.25
8.	Pernem	Rs. 30707.99	Rs. 31474.53	Rs. 33.00	Rs. 33.50
9.	Canacona	Rs. 30306.32	Rs. 31072.87	Rs. 32.50	Rs. 33.00
10.	Sanguem	Rs. 30150.84	Rs. 30917.38	Rs. 32.50	Rs. 33.00
11.	Satari	Rs. 30306.32	Rs. 31072.87	Rs. 32.50	Rs. 33.00
12.	Dharbandora	Rs. 30150.84	Rs. 30917.38	Rs. 32.50	Rs. 33.00

By order and in the name of the Governor of Goa.

Sandhya Kamat, Director & ex officio Jt. Secretary (Civil Supplies & Consumer Affairs).

Panaji, 22nd March, 2019.

Department of Home

Home—General Division

Order

6/18/2018-HD(G)/914

Sanction of the Government is hereby accorded for creation of the following posts as per the details shown below:—

Sr. No.	Designation of the Post	Pay Scale	No. of posts created
A	B	C	D
1	2	3	4

Ministerial (Lapsable posts)

2. The expenditure on the creation of above post would be met from the Budget Head mentioned against the post; 2070—Other Administrative Services; 00—; 107—Home Guards; 01—Home Guards (N.P); 01—Salaries under Demand No. 25.

3. As per the recommendation and approval of the High Level Empowered Committee (H.L.E.C.), the following posts shall stand abolished, upon superannuation/retirement of the incumbent or upon the post falling vacant (for whatever reasons).

Sr. No.	Designation of the post [Ministerial (Lapsable) Posts]	Name of the official holding the post	Remarks
1.	Peon	—	02 vacant posts stand abolished

Note :- The existing strength of Drivers shall be continued, until further assessment of the vehicle fleet and requirement of the department, and any vacancies arising during the interim period shall not be filled up on regular basis.

4. This issues with the approval of the High Level Empowered Committee (H.L.E.C) constituted with the approval of the Council of Ministers in the XXth meeting held on 8-11-2017 vide Order No. 1/1/2017-Addl. Secy(PER) dated 22-11-2017 issued by Department of Personnel.

5. Approval of the High Level Empowered Committee (H.L.E.C) is conveyed vide letter No. 9/3/HLEC/2018-ARD/251 dated 21-8-2018 issued by the Department of Administrative Reforms, Secretariat.

By order and in the name of the Governor of Goa.

Neetal P. Amonkar, Under Secretary (Home).

Porvorim, 8th March, 2019.

Department of Law & Judiciary

Legal Affairs Division

Notification

10/6/2018-LA-41

The Integrated Goods and Services Tax (Amendment) Act, 2018 (Central Act No. 32 of 2018), which has been passed by Parliament and assented to by the President on 29-08-2018 and published in the Gazette of India, Extraordinary, Part II, Section 1 dated 30-08-2018, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 29th January, 2019.

THE INTEGRATED GOODS AND SERVICES
TAX (AMENDMENT)
ACT, 2018

AN

ACT

further to amend the Integrated Goods and Services Tax Act, 2017.

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Integrated Goods and Services Tax (Amendment) Act, 2018.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 2.— In section 2 of the Integrated Goods and Services Tax Act, 2017 13 of 2017. (hereinafter referred to as the principal Act),—

(i) in clause (6), in sub-clause (iv), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;

(ii) in clause (16), in the *Explanation*, in the long line, after the words “function entrusted”, the words, figures and letter “to a Panchayat under article 243G or” shall be inserted.

3. Amendment of section 5.— In section 5 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

4. Amendment of section 8.— In section 8 of the principal Act, in sub-section (2), in *Explanation 1*, in clause (iii), the words, “being a business vertical” shall be omitted.

5. Amendment of section 12.— In section 12 of the principal Act, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that where the transportation of goods is to a place outside India, the place of supply shall be the place of destination of such goods.”.

6. Amendment of section 13.— In section 13 of the principal Act, in sub-section (3), in clause (a), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that nothing contained in this clause shall apply in the case of services supplied in respect of goods which are temporarily imported into India for repairs or for any other treatment or process

and are exported after such repairs or treatment or process without being put to any use in India, other than that which is required for such repairs or treatment or process;".

7. Amendment of section 17.— In section 17 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A). The amount not apportioned under sub-section (1) and sub-section (2) may, for the time being, on the recommendations of the Council, be apportioned at the rate of fifty per cent. to the Central Government and fifty per cent. to the State Governments or the Union territories, as the case may be, on *ad hoc* basis and shall be adjusted against the amount apportioned under the said sub-sections.”.

8. Amendment of section 20.— In section 20 of the principal Act, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that where the appeal is to be filed before the Appellate Authority or the Appellate Tribunal, the maximum amount payable shall be fifty crore rupees and one hundred crore rupees respectively.”.

Notification

10/6/2018-LA-54

The State Banks (Repeal and Amendment) Act, 2018 (Central Act No. 19 of 2018), which has been passed by Parliament and assented to by the President on 02-08-2018 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 02-08-2018, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 29th January, 2019.

THE STATE BANK (REPEAL AND AMENDMENT) ACT, 2018

AN

ACT

to repeal the State Bank of India (Subsidiary Banks) Act, 1959, the State Bank of Hyderabad Act, 1956 and further to amend the State Bank of India Act, 1955.

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. Short title and commencement.— (1) This Act may be called the State Banks (Repeal and Amendment) Act, 2018.

(2) It shall be deemed to have come into force on the 1st day of April, 2017.

CHAPTER II

Repeal of the State Bank of India (Subsidiary Banks) Act, 1959 and the State Bank of Hyderabad Act, 1956

2. Repeal and savings.— (1) The State Bank of India (Subsidiary Banks) Act, 1959 and the State Bank of Hyderabad Act, 1956 are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken, including any agreement entered into under the provisions of the State Bank of India (Subsidiary Banks) Act, 1959 by the State Bank of Hyderabad, the State Bank of Bikaner and Jaipur, the State Bank of Mysore, the State Bank of Patiala and the State Bank of Travancore, or under the provisions of the State Bank of Hyderabad Act, 1956 by the State Bank of Hyderabad, shall continue to be in force and have effect as if this Act has not been enacted.

38 of 1959.
79 of 1956.

38 of 1959.

79 of 1956.

(3) The mention of particulars in sub-section (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with 10 of 1897, regard to the effect of repeal.

CHAPTER III

Amendments to the State Bank of India Act, 1955

3. *Amendment of section 2.*— In section 2 of the State Bank of India Act, 1955 (hereinafter in this Chapter 23 of 1955, referred to as the principal Act), clause (h) shall be omitted.

4. *Amendment of section 18.*— In section 18 of the principal Act, in sub-section (1), the words "including those relating to a subsidiary bank" shall be omitted.

5. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (3), in the proviso, in clause (ii), the words "or a director of a subsidiary bank" shall be omitted.

6. *Amendment of section 31A.*— In section 31A of the principal Act, in sub-section (3), in the proviso, in clause (ii), the words "or a director of a subsidiary bank" shall be omitted.

7. *Amendment of section 32.*— In section 32 of the principal Act,—

(a) in sub-section (1), the words "or where there is a branch of a subsidiary bank" shall be omitted;

(b) in sub-section (4), the words "or through a subsidiary bank" shall be omitted.

8. *Amendment of section 36.*— In section 36 of the principal Act, in sub-section (2), clause (aa) shall be omitted.

Notification

10/6/2018-LA-57

The Prevention of Corruption (Amendment) Act, 2018 (Central Act No. 16 of 2018), which has been passed by Parliament and assented to by the President on 26-07-2018 and published in the Gazette of India,

Extraordinary, Part II, Section 1, dated 26-07-2018, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 29th January, 2019.

THE PREVENTION OF CORRUPTION (AMENDMENT) ACT, 2018

AN

ACT

further to amend the Prevention of Corruption Act, 1988.

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Prevention of Corruption (Amendment) Act, 2018.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In the Prevention of Corruption Act, 49 of 1988 (hereinafter referred to as the principal Act), in section 2,—

(i) after clause (a), the following clause shall be inserted, namely:—

'(aa) "prescribed" means prescribed by rules made under this Act and the expression "prescribe" shall be construed accordingly,';

(ii) after clause (c), the following clause shall be inserted, namely:—

'(d) "undue advantage" means any gratification whatever, other than legal remuneration.

Explanation.— For the purposes of this clause,—

(a) the word "gratification" is not limited to pecuniary gratifications or to gratifications estimable in money;

(b) the expression "legal remuneration" is not restricted to remuneration paid to a

public servant, but includes all remuneration which he is permitted by the Government or the organisation, which he serves, to receive.'

3. *Amendment of section 4.*— In section 4 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the trial of an offence shall be held, as far as practicable, on day-to-day basis and an endeavour shall be made to ensure that the said trial is concluded within a period of two years:

Provided that where the trial is not concluded within the said period, the special Judge shall record the reasons for not having done so:

Provided further that the said period may be extended by such further period, for reasons to be recorded in writing but not exceeding six months at a time; so, however, that the said period together with such extended period shall not exceed ordinarily four years in aggregate."

4. *Substitution of new sections for sections 7, 8, 9 and 10.*— For sections 7, 8, 9 and 10 of the principal Act, the following sections shall be substituted, namely:—

"7. *Offence relating to public servant being bribed.*— Any public servant who,—

(a) obtains or accepts or attempts to obtain from any person, an undue advantage, with the intention to perform or cause performance of public duty improperly or dishonestly or to forbear or cause forbearance to perform such duty either by himself or by another public servant; or

(b) obtains or accepts or attempts to obtain, an undue advantage from any person as a reward for the improper or dishonest performance of a public duty or for forbearing to perform such duty

either by himself or another public servant; or

(c) performs or induces another public servant to perform improperly or dishonestly a public duty or to forbear performance of such duty in anticipation of or in consequence of accepting an undue advantage from any person,

shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and shall also be liable to fine.

Explanation 1.— For the purpose of this section, the obtaining, accepting, or the attempting to obtain an undue advantage shall itself constitute an offence even if the performance of a public duty by public servant, is not or has not been improper.

Illustration.— A public servant, 'S' asks a person, 'P' to give him an amount of five thousand rupees to process his routine ration card application on time. 'S' is guilty of an offence under this section.

Explanation 2.— For the purpose of this section,—

(i) the expressions "obtains" or "accepts" or "attempts to obtain" shall cover cases where a person being a public servant, obtains or "accepts" or attempts to obtain, any undue advantage for himself or for another person, by abusing his position as a public servant or by using his personal influence over another public servant; or by any other corrupt or illegal means;

(ii) it shall be immaterial whether such person being a public servant obtains or accepts, or attempts to obtain the undue advantage directly or through a third party.

"7A. *Taking undue advantage to influence public servant by corrupt or illegal means or by exercise of personal influence.*— Whoever accepts or obtains or attempts to obtain from another person for himself or for any other person any undue advantage as

a motive or reward to induce a public servant, by corrupt or illegal means or by exercise of his personal influence to perform or to cause performance of a public duty improperly or dishonestly or to forbear or to cause to forbear such public duty by such public servant or by another public servant, shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and shall also be liable to fine.

8. Offence relating to bribing of a public servant.— (1) Any person who gives or promises to give an undue advantage to another person or persons, with intention—

(i) to induce a public servant to perform improperly a public duty; or

(ii) to reward such public servant for the improper performance of public duty;

shall be punishable with imprisonment for a term which may extend to seven years or with fine or with both:

Provided that the provisions of this section shall not apply where a person is compelled to give such undue advantage:

Provided further that the person so compelled shall report the matter to the law enforcement authority or investigating agency within a period of seven days from the date of giving such undue advantage:

Provided also that when the offence under this section has been committed by commercial organisation, such commercial organisation shall be punishable with fine.

Illustration.— A person, 'P' gives a public servant, 'S' an amount of ten thousand rupees to ensure that he is granted a license, over all the other bidders. 'P' is guilty of an offence under this sub-section.

Explanation.— It shall be immaterial whether the person to whom an undue advantage is given or promised to be given is the same person as the person who is to perform, or has performed, the public duty concerned, and, it shall also be immaterial

whether such undue advantage is given or promised to be given by the person directly or through a third party.

(2) Nothing in sub-section (1) shall apply to a person, if that person, after informing a law enforcement authority or investigating agency, gives or promises to give any undue advantage to another person in order to assist such law enforcement authority or investigating agency in its investigation of the offence alleged against the later.

9. Offence relating to bribing a public servant by a commercial organisation.— (1) Where an offence under this Act has been committed by a commercial organisation, such organisation shall be punishable with fine, if any person associated with such commercial organisation gives or promises to give any undue advantage to a public servant intending—

(a) to obtain or retain business for such commercial organisation; or

(b) to obtain or retain an advantage in the conduct of business for such commercial organisation:

Provided that it shall be a defence for the commercial organisation to prove that it had in place adequate procedures in compliance of such guidelines as may be prescribed to prevent persons associated with it from undertaking such conduct.

(2) For the purposes of this section, a person is said to give or promise to give any undue advantage to a public servant, if he is alleged to have committed the offence under section 8, whether or not such person has been prosecuted for such offence.

(3) For the purposes of section 8 and this section,—

(a) "commercial organisation" means—

(i) a body which is incorporated in India and which carries on a business, whether in India or outside India;

(ii) any other body which is incorporated outside India and which

carries on a business, or part of a business, in any part of India;

(iii) a partnership firm or any association of persons formed in India and which carries on a business whether in India or outside India; or

(iv) any other partnership or association of persons which is formed outside India and which carries on a business, or part of a business, in any part of India;

(b) "business" includes a trade or profession or providing service;

(c) a person is said to be associated with the commercial organisation, if such person performs services for or on behalf of the commercial organisation irrespective of any promise to give or giving of any undue advantage which constitutes an offence under sub-section (1).

Explanation 1.— The capacity in which the person performs services for or on behalf of the commercial organisation shall not matter irrespective of whether such person is employee or agent or subsidiary of such commercial organisation.

Explanation 2.— Whether or not the person is a person who performs services for or on behalf of the commercial organisation is to be determined by reference to all the relevant circumstances and not merely by reference to the nature of the relationship between such person and the commercial organisation.

Explanation 3.— If the person is an employee of the commercial organisation, it shall be presumed unless the contrary is proved that such person is a person who has performed services for or on behalf of the commercial organisation.

(4) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the offence under sections 7A, 8 and this section shall be cognizable.

2 of 1974.

(5) The Central Government shall, in consultation with the concerned stakeholders including departments and with a view to preventing persons associated with commercial organisations from bribing any person, being a public servant, prescribe such guidelines as may be considered necessary which can be put in place for compliance by such organisations.

10. *Person in charge of commercial organisation to be guilty of offence.*— Where an offence under section 9 is committed by a commercial organisation, and such offence is proved in the court to have been committed with the consent or connivance of any director, manager, secretary or other officer shall be of the commercial organisation, such director, manager, secretary or other officer shall be guilty of the offence and shall be liable to be proceeded against and shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and shall also be liable to fine.

Explanation.— For the purposes of this section, "director", in relation to a firm means a partner in the firm."

5. *Amendment of section 11.*— In section 11 of the principal Act,—

(i) in the marginal heading, for the words "valuable thing", the words "undue advantage" shall be substituted;

(ii) the words "or agrees to accept" shall be omitted;

(iii) for the words "valuable thing", the words "undue advantage" shall be substituted;

(iv) for the words "official functions", the words "official functions or public duty" shall be substituted.

6. *Substitution of new section for section 12.*— For section 12 of the principal Act, the following section shall be substituted, namely:—

“12. Punishment for abetment of offences.— Whoever abets any offence punishable under this Act, whether or not that offence is committed in consequence of that abetment, shall be punishable with imprisonment for a term which shall be not less than three years, but which may extend to seven years and shall also be liable to fine.”.

7. Amendment of section 13.— In section 13 of the principal Act, for sub-section (1), the following shall be substituted, namely:—

“(1) A public servant is said to commit the offence of criminal misconduct,—

(a) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or any property under his control as a public servant or allows any other person so to do; or

(b) if he intentionally enriches himself illicitly during the period of his office.

Explanation 1.— A person shall be presumed to have intentionally enriched himself illicitly if he or any person on his behalf, is in possession of or has, at any time during the period of his office, been in possession of pecuniary resources or property disproportionate to his known sources of income which the public servant cannot satisfactorily account for.

Explanation 2.— The expression “known sources of income” means income received from any lawful sources.”.

8. Substitution of new section for section 14.— For section 14 of the principal Act, the following section shall be substituted, namely:—

“14. Punishment for habitual offender.— Whoever convicted of an offence under this Act subsequently commits an offence punishable under this Act, shall be punishable with imprisonment for a term which shall be not less than five years but which may extend to ten years and shall also be liable to fine.”.

9. Amendment of section 15.— In section 15 of the principal Act, for the words, brackets and letters “clause (c) or clause (d)”, the word, brackets, and letter “clause (a)” shall be substituted.

10. Amendment of section 16.— In section 16 of the principal Act,—

(a) for the words, brackets and figures, “sub-section (2) of section 13 or section 14”, the words, figures and brackets “section 7 or section 8 or section 9 or section 10 or section 11 or sub-section (2) of section 13 or section 14 or section 15” shall be substituted;

(b) for the word, brackets and letter “clause (e)”, the word, brackets and letter “clause (b)” shall be substituted.

11. Amendment of section 17.— In section 17 of the principal Act, in the second proviso, for the words, brackets, letter and figure “clause (e) of sub-section (1)”, the words, brackets, letter and figure “clause (b) of sub-section (1)” shall be substituted.

12. Insertion of new section 17A.— After section 17 of the principal Act, the following section shall be inserted, namely:—

“17A. Enquiry or Inquiry or investigation of offences relatable to recommendations made or decision taken by public servant in discharge of official functions or duties.—

(1) No police officer shall conduct any enquiry or inquiry or investigation into any offence alleged to have been committed by a public servant under this Act, where the alleged offence is relatable to any recommendation made or decision taken by such public servant in discharge of his official functions or duties, without the previous approval—

(a) in the case of a person who is or was employed, at the time when the offence was alleged to have been committed, in connection with the affairs of the Union, of that Government;

(b) in the case of a person who is or was employed, at the time when the offence was alleged to have been

committed, in connection with the affairs of a State, of that Government;

(c) in the case of any other person, of the authority competent to remove him from his office, at the time when the offence was alleged to have been committed:

Provided that no such approval shall be necessary for cases involving arrest of a person on the spot on the charge of accepting or attempting to accept any undue advantage for himself or for any other person:

Provided further that the concerned authority shall convey its decision under this section within a period of three months, which may, for reasons to be recorded in writing by such authority, be extended by a further period of one month.”.

13. *Inserting of new Chapter IVA.*— After Chapter IV of the principal Act, the following Chapter shall be inserted, namely:—

‘CHAPTER IV A

Attachment and Forfeiture of Property

18A. *Provisions of Criminal Law Amendment Ordinance, 1944 to apply to attachment under this Act.*— (1) Save as otherwise provided under the Prevention of Money Laundering Act, 2002, the provisions of the Criminal Law Amendment Ordinance, 1944 shall, as far as may be, apply to the attachment, administration of attached property and execution of order of attachment or confiscation of money or property procured by means of an offence under this Act.

15 of 2003.
Ord. 38
of 1944.

(2) For the purposes of this Act, the provisions of the Criminal Law Amendment Ordinance, 1944 shall have effect, subject to the modification that the references to “District Judge” shall be construed as references to “Special Judge”.

Ord. 38 of
1944.

14. *Amendment of section 19.*— In section 19 of the principal Act, in sub-section (1),—

(i) for the words and figures “sections 7, 10, 11, 13 and 15”, the words and figures “sections 7, 11, 13 and 15” shall be substituted;

(ii) in clause (a), for the words “who is employed”, the words “who is employed, or as the case may be, was at the time of commission of the alleged offence employed” shall be substituted;

(iii) in clause (b), for the words “who is employed”, the words “who is employed, or as the case may be, was at the time of commission of the alleged offence employed” shall be substituted;

(iv) after clause (c), the following shall be inserted, namely:—

“Provided that no request can be made, by a person other than a police officer or an officer of an investigation agency or other law enforcement authority, to the appropriate Government or competent authority, as the case may be, for the previous sanction of such Government or authority for taking cognizance by the court of any of the offences specified in this sub-section, unless—

(i) such person has filed a complaint in a competent court about the alleged offences for which the public servant is sought to be prosecuted; and

(ii) the court has not dismissed the complaint under section 203 of the Code of Criminal Procedure, 1973 2 of 1974. and directed the complainant to obtain the sanction for prosecution against the public servant for further proceeding:

Provided further that in the case of request from the person other than a police officer or an officer of an investigation agency or other law enforcement authority, the appropriate Government or competent authority shall not accord sanction to prosecute a public servant without

providing an opportunity of being heard to the concerned public servant:

Provided also that the appropriate Government or any competent authority shall, after the receipt of the proposal requiring sanction for prosecution of a public servant under this sub-section, endeavour to convey the decision on such proposal within a period of three months from the date of its receipt:

Provided also that in case where, for the purpose of grant of sanction for prosecution, legal consultation is required, such period may, for the reasons to be recorded in writing, be extended by a further period of one month:

Provided also that the Central Government may, for the purpose of sanction for prosecution of a public servant, prescribe such guidelines as it considers necessary.

Explanation.—For the purposes of sub-section (1), the expression "public servant" includes such person—

(a) who has ceased to hold the office during which the offence is alleged to have been committed; or

(b) who has ceased to hold the office during which the offence is alleged to have been committed and is holding an office other than the office during which the offence is alleged to have been committed.”.

15. *Substitution of new section for section 20.*— For section 20 of the principal Act, the following section shall be substituted, namely:—

"20. *Presumption where public servant accepts any undue advantage.*— Where, in any trial of an offence punishable under section 7 or under section 11, it is proved that a public servant accused of an offence has accepted or obtained or attempted to obtain for himself, or for any other person, any undue advantage from any person, it shall be presumed, unless

the contrary is proved, that he accepted or obtained or attempted to obtain that undue advantage, as a motive or reward under section 7 for performing or to cause performance of a public duty improperly or dishonestly either by himself or by another public servant or, as the case may be, any undue advantage without consideration or for a consideration which he knows to be inadequate under section 11.”.

16. *Amendment of section 23.*— In section 23 of the principal Act,—

(a) in the marginal heading, for the word, figures, brackets and letter "section 13 (1) (c)", the word, figures, brackets and letter "section 13 (1) (A)" shall be substituted;

(b) for the word, brackets and letter "clause (c)", the word, brackets and letter "clause (a)" shall be substituted.

17. *Omission of section 24.*— Section 24 of the principal Act shall be omitted.

18. *Insertion of new section 29A.*— After section 29 of the principal Act, the following section shall be inserted, namely:—

"29A. *Power to make rules.*— (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) guidelines which can be put in place by commercial organisation under section 9;".

(b) guidelines for sanction of prosecution under sub-section (1) of section 19;".

(c) any other matter which is required to be, or may be, prescribed.

(3) Every rule made under this Act, shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days

which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”.

19. Amendment of Act 15 of 2003.— In the Prevention of Money Laundering Act, 2002, in Part A of the Schedule, for Paragraph 8, the following Paragraph shall be substituted, namely:—

—
“PARAGRAPH 8

Offences Under The Prevention of Corruption Act, 1988

(49 of 1988)

Section Description of offence.

7. Offence relating to public servant being bribed.

7A. Taking undue advantage to influence public servant by corrupt or illegal means or by exercise of personal influence.

8. Offence relating to bribing a public servant.

9. Offence relating to bribing a public servant by a commercial organisation.

10. Person in charge of commercial organisation to be guilty of offence.

11. Public servant obtaining undue advantage, without consideration from person concerned in proceeding or business transacted by such public servant.

12. Punishment for abetment of offences.

13. Criminal misconduct by a public servant.

14. Punishment for habitual offender.”.

Notification

10/6/2018-LA-40

The Central Goods and Services Tax (Amendment) Act, 2018 (Central Act No. 31 of 2018), which has been passed by Parliament and assented to by the President on 29-08-2018 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 30-08-2018, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 29th January, 2019.

—
THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018

AN

ACT

further to amend the Central Goods and Services Tax Act, 2017.

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2018.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 2.— In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) in clause (4),—

(i) for the words “Central Board of Excise and Customs”, the words “Central

Board of Indirect Taxes and Customs" shall be substituted;

(ii) for the words "the Appellate Authority and the Appellate Tribunal", the words, brackets and figures "the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171" shall be substituted;

(b) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:—

"(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and";

(c) clause (18) shall be omitted;

(d) in clause (35), for the word, brackets and letter "clause (c)", the word, brackets and letter "clause (b)" shall be substituted;

(e) in clause (69), in sub-clause (f), after the word and figures "article 371", the words, figures and letter "and article 371J" shall be inserted;

(f) in clause (102), the following *Explanation* shall be inserted, namely:—

Explanation.— For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions insecurities;.

3. *Amendment of section 7.*— In section 7 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1),—

(i) in clause (b), after the words "or furtherance of business;", the word "and" shall be inserted and shall always be deemed to have been inserted;

(ii) in clause (c), after the words "a consideration", the word "and" shall be omitted and shall always be deemed to have been omitted;

(iii) clause (d) shall be omitted and shall always be deemed to have been omitted;

(b) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely:—

"(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.;"

(c) in sub-section (3), for the words, brackets and figures "sub-sections (1) and (2)", the words, brackets, figures and letter "sub-sections (1), (1A) and (2)" shall be substituted.

4. *Amendment of section 9.*— In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.".

5. *Amendment of section 10.*— In section 10 of the principal Act,—

(a) in sub-section (1)—

(i) for the words "in lieu of the tax payable by him, an amount calculated at such rate", the words, brackets and figures "in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate" shall be substituted;

(ii) in the proviso, for the words "one crore rupees", the words "one crore and fifty lakh rupees" shall be substituted;

(iii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher.”;

(b) in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

“(a) save as provided in sub-section (1), he is not engaged in the supply of services;”.

6. *Amendment of section 12.*— In section 12 of the principal Act, in sub-section (2), in clause (a), the words, brackets and figure “sub-section (1) of” shall be omitted.

7. *Amendment of section 13.*— In section 13 of the principal Act, in sub-section (2), the words, brackets and figure “sub-section (2) of” occurring at both the places, shall be omitted.

8. *Amendment of section 16.*— In section 16 of the principal Act, in sub-section (2),—

(a) in clause (b), for the *Explanation*, the following *Explanation* shall be substituted, namely:—

Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person.”;

(b) in clause (c), for the word and figures “section 41”, the words, figures and letter “section 41 or section 43A” shall be substituted.

9. *Amendment of section 17.*— In section 17 of the principal Act,—

(a) in sub-section (3), the following *Explanation* shall be inserted, namely:—

Explanation.—For the purposes of this sub-section, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.’;

(b) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used—

(i) for making the following taxable supplies, namely:—

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available—

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

(ii) where received by a taxable person engaged—

(I) in the manufacture of such motor vehicles, vessels or aircraft; or

(II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both—

(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance;

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession;

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force.”.

10. *Amendment of section 20.*— In section 20 of the principal Act, in the *Explanation*, in clause (c), for the words and figures “under entry 84,”, the words, figures and letter “under entries 84 and 92A” shall be substituted.

11. *Amendment of section 22.*— In section 22 of the principal Act,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified.”;

(b) in the *Explanation*, in clause (iii), after the words “State of Jammu and Kashmir”, the words “and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand” shall be inserted.”.

12. *Amendment of section 24.*— In section 24 of the principal Act, in clause (x), after the words “commerce operator”, the words and figures “who is required to collect tax at source under section 52” shall be inserted.

13. *Amendment of section 25.*— In section 25 of the principal Act,—

(a) in sub-section (1), after the proviso and before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided further that a person having a unit, as defined in the Special Economic Zones

Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.”;

(b) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.”.

14. *Amendment of section 29.*— In section 29 of the principal Act,—

(a) in the marginal heading after the word “Cancellation”, the words “or suspension” shall be inserted;

(b) in sub-section (1), after clause (c), the following proviso shall be inserted, namely:—

“Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.”;

(c) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.”.

15. *Amendment of section 34.*— In section 34 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a credit note”, the words “one or more credit notes for supplies made in a financial year” shall be substituted;

(b) in sub-section (3),—

(i) for the words “Where a tax invoice has”, the words “Where one or more tax invoices have” shall be substituted;

(ii) for the words “a debit note”, the words “one or more debit notes for supplies made in a financial year” shall be substituted.

16. *Amendment of section 35.*— In section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.

17. *Amendment of section 39.*— In section 39 of the principal Act,—

(a) in sub-section (1),—

(i) for the words “in such form and manner as may be prescribed”, the words “in such form, manner and within such time as may be prescribed” shall be substituted;

(ii) the words “on or before the twentieth day of the month succeeding such calendar month or part thereof” shall be omitted;

(iii) the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish

return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.”;

(b) in sub-section (7), the following proviso shall be inserted, namely:—

“Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(c) in sub-section (9),—

(i) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(ii) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

18. *Insertion of new section 43A.*— After section 43 of the principal Act, the following section shall be inserted, namely:—

“43A. Procedure for furnishing return and availing input tax credit.— (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier

on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—

(i) within six months of taking registration;

(ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed.”.

19. *Amendment of section 48.*— In section 48 of the principal Act, in sub-section (2), after

the word and figures "section 45", the words "and to perform such other functions" shall be inserted.

20. *Amendment of section 49.*— In section 49 of the principal Act,—

(a) in sub-section (2), for the word and figures "section 41", the words, figures and letter "section 41 or section 43A" shall be substituted;

(b) in sub-section (5),—

(i) in clause (c), the following proviso shall be inserted, namely:—

"Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;";

(ii) in clause (d), the following proviso shall be inserted, namely:—

"Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;".

21. *Insertion of new sections 49A and 49B.*— After section 49 of the principal Act, the following sections shall be inserted, namely:—

"49A. Utilisation of input tax credit subject to certain condition.— Notwithstanding anything contained in section 49, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. Order of Utilisation of input tax credit.— Notwithstanding anything contained in this Chapter and subject to the

provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.".

22. *Amendment of section 52.*— In section 52 of the principal Act, in sub-section (9), for the word and figures "section 37", the words and figures "section 37 or section 39" shall be substituted.

23. *Amendment of section 54.*— In section 54 of the principal Act,—

(a) in sub-section (8), in clause (a), for the words "zero-rated supplies", the words "export" and "exports" shall respectively be substituted;

(b) in the *Explanation*, in clause (2),—

(i) in sub-clause (c), in item (i), after the words "foreign exchange", the words "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

"(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;".

24. *Amendment of section 79.*— In section 79 of the principal Act, after sub-section (4), the following *Explanation* shall be inserted, namely:—

'Explanation.— For the purposes of this section, the word person shall include "distinct persons" as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.'

25. *Amendment of section 107.*— In section 107 of the principal Act, in sub-section (6), in clause (b), after the words "arising from the

said order, ", the words "subject to a maximum of twenty-five crore rupees," shall be inserted.

26. *Amendment of section 112.*— In section 112 of the principal Act, in sub-section (8), in clause (b), after the words "arising from the said order," the words "subject to a maximum of fifty crore rupees," shall be inserted.

27. *Amendment of section 129.*— In section 129 of the principal Act, in sub-section (6), for the words "seven days", the words "fourteen days" shall be substituted.

28. *Amendment of section 140.*— In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the letters and word "CENVAT credit", the words "of eligible duties" shall be inserted and shall always be deemed to have been inserted;

(b) in the *Explanation 1*—

(i) for the word, brackets and figures "sub-sections (3), (4)", the word, brackets and figures "sub-sections (1), (3), (4)" shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(c) in the *Explanation 2*—

(i) for the word, brackets and figure "sub-section (5)", the words, brackets and figures "sub-sections (1) and (5)" shall be substituted and shall always be deemed to have been substituted;

(ii) clause (iv) shall be omitted and shall always be deemed to have been omitted;

(d) after *Explanation 2* as so amended, the following *Explanation* shall be inserted and shall always be deemed to have been inserted, namely:—

Explanation 3.— For removal of doubts, it is hereby clarified that the expression "eligible duties and taxes" excludes any cess which has not been specified in *Explanation 1* or *Explanation 2* and any cess which is collected as

additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975.'. 51 of 1975.

29. *Amendment of section 143.*— In section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.".

30. *Amendment of Schedule I.*— In Schedule I of the principal Act, in paragraph 4, for the words "taxable person", the word "person" shall be substituted.

31. *Amendment of Schedule II.*— In Schedule II of the principal Act, in the heading, after the word "ACTIVITIES", the words "OR TRANSACTIONS" shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.

32. *Amendment of Schedule III.*— In Schedule III of the principal Act,—

(i) after paragraph 6, the following paragraphs shall be inserted, namely:—

"7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.";

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1*

as so numbered, the following *Explanation* shall be inserted, namely:—

Explanation 2.— For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962.’.

52 of 1962.

Notification

10/6/2018-LA-42

The Union Territory Goods and Services Tax (Amendment) Act, 2018 (Central Act No. 33 of 2018), which has been passed by Parliament and assented to by the President on 29-08-2018 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 30-08-2018, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).
Porvorim, 29th January, 2019.

THE UNION TERRITORY GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018

AN

ACT

to amend the Union Territory Goods and Services Tax Act, 2017.

Be it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Union Territory Goods and Services Tax (Amendment) Act, 2018.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 7.*— In section 7 of the Union Territory Goods and Services Tax Act, 2017 14 of 2017. (hereinafter referred to as the principal Act), for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”.

3. *Amendment of section 9.*— In section 9 of the principal Act, in clause (b), the following proviso shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax.”.

4. *Insertion of new section 9A and 9B.*— After section 9 of the principal Act, the following sections shall be inserted, namely:—

“9A. *Utilisation of input tax credit.*— Notwithstanding anything contained in section 9, the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised towards such payment.

9B. *Order of Utilisation of input tax credit.*— Notwithstanding anything contained in this Chapter and subject to the provisions of clause (c) of section 9, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, Central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”.

Government Printing Press

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